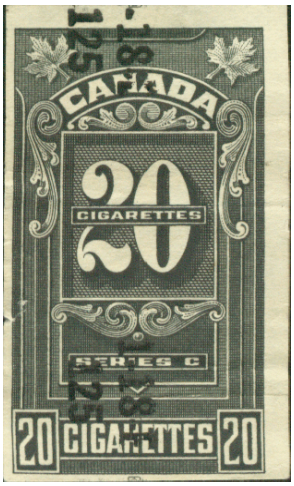
--- 20 Cigarettes - tall format - “Tuckett Tobacco” - 1935-51 codes ---

Use of the imperforate *tall format* Series “C” twenty cigarettes stamp by “Tuckett Tobacco” is first listed for December 1935. The hidden letters “B-H”, indicate that the die was approved in mid-1935.



★**RC-396** - 20 cigarettes, imperf, coded **1-18-E / 125** by “Tuckett Tobacco” in December 1935

--- the cancellation reads vertically down – a single copy to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	**125**
1936	---	---	---	---	---	---	---	---	---	---	---	---

By May 1936 (the manufacturers’ sales tax having been raised from 6% to 8%) stamps newly purchased were cancelled in the normal, upright position. There are multiple cancellations on these *tall format* stamps, since the cancellation typograph plate was designed for use on the small stamps, and thus part of the adjoining cancellation prints on the *tall format* stamps.

★**RC-396** - 20 cigarettes, imperf, coded **1-18-E / 56** by “Tuckett Tobacco” in May 1936

--- the cancellation reads horizontally upright - 23 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	**56**	**66**	---	---	---	**106**	**116**	**126**
1937	**17**	**27**	**37**	---	**57**	**67**	**77**	**87**	**97**	**107**	**117**	**127**
1938	---	**28**	**38**	**48**	**58**	**68**	---	**88**	---	**108**	---	**128**

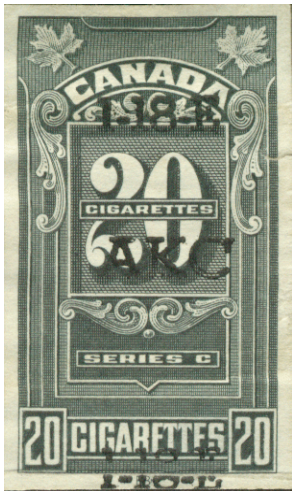
★**RC-396** - 20 cigarettes, imperf, coded **1-18-E / BJA** by "Tuckett Tobacco" in February 1939

--- the cancellation reads horizontally upright - 6 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	**BJA**	---	**AJB**	---	**CJB**	**AJC**	**BJC**	**CJC**	---	---	---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even 5¢ price level on their brands, decreased the package size from twenty to *eighteen cigarettes*, and packaging of the twenty cigarette size temporarily stopped.

When the Budget of June 1940 raised the excise duty on *small cigarettes* from $5.00 to $6.00 per thousand, "Tuckett Tobacco" resumed production of the twenty cigarette package for sale *across Canada* at an increased price of 25¢ per pack.



★**RC-396** - 20 cigarettes, imperf, coded **1-18-E / AKC** in July 1940

★**RC-396** - 20 cigarettes, imperf, coded **1-18-E / BMB** in May 1942

--- the cancellation reads horizontally upright - 23 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**AKC**	**BKC**	**CKC**	**AKD**	**BKD**	**CKD**
1941	**ALA**	**BLA**	**CLA**	**ALB**	**BLB**	**CLB**	**ALC**	**BLC**	**CLC**	**ALD**	**BLD**	**CLD**
1942	**AMA**	**BMA**	**CMA**	**AMB**	**BMB**	---	---	---	---	---	---	---

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The retail price for *twenty cigarettes* across Canada (except in Quebec) under the June 1942 Budget with the added four cents excise tax included would have been 30¢ per pack. Within Quebec, due to their 10% tobacco tax, *eighteen cigarettes* were sold with all provincial and federal taxes included for this same 30¢.

I have no indication that **RC-646** (the BABN *tall format* regular **4c. / EXCISE / TAX** surcharge for 1942); or that **RC-753** (the BABN **8c.** resurcharge for the March 1943 Budget), was used by "Tuckett Tobacco" prior to fall of 1946. One would presume that *tall format* production at this time was being handled by their parent firm, "Imperial Tobacco", in Montreal.

★**RC-791** - **8c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **1-18-E / CTC** by "Tuckett Tobacco" in September 1946

★**RC-791** - **8c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **1-18-E / AVB** by "Tuckett Tobacco" in April 1947

--- the cancellation reads horizontally upright - 7 copies to date ---

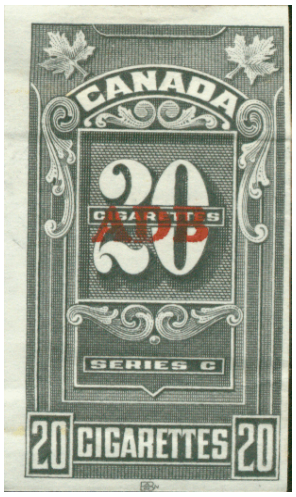
[★RC-791]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1946	---	---	---	---	---	---	---	---	CTC	ATD	---	---

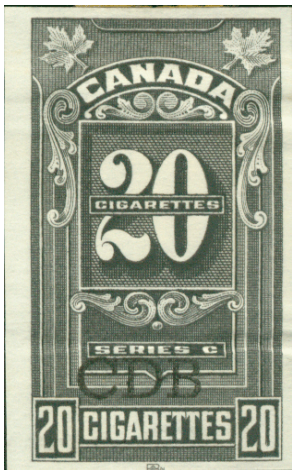
The cancellations for September 1946, and October 1946, use 3 mm. heavy Gothic letters. By November the regular 4 mm. serifed Gothic is once again being used.

1946	---	---	---	---	---	---	---	---	---	---	BTD	CTD
1947	AVA	BVA	CVA	---	---	---	---	---	---	---	---	---

When the legislation subsequent to the Budget of April 1947 relaxed the mandate to print of the excise tax on tax-paid stamps, use of the unsurcharged imperforate *tall format* **RC-396** resumed. The cancellation now occurs only once per stamp, as the multiple cancellations per stamp have ended. In June 1951 the letter coded series was superseded by Imperial Tobacco's three digit number coding.

As occurred with the *small format* stamp, the use of the twenty cigarette *tall format* ceases in December 1947, but occurs again in April 1951 without the company code, using 4 mm. heavy Roman letters. The identical heavy Roman letters are found on Plug Tobacco stamps cancelled **ADB** / **1-18-E**.





★**RC-396** - 20 cigarettes, imperf, coded **1-18-E / AVB** by "Tuckett Tobacco" in April 1947

★**RC-396** - 20 cigarettes, imperf, coded **ADB** by "Tuckett Tobacco" in April 1951

★**RC-396** - 20 cigarettes, imperf, coded **CDB** by "Tuckett Tobacco" in June 1951

--- the cancellation reads horizontally upright - 11 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	**AVB**	**BVB**	**CVB**	**AVC**	**BVC**	**CVC**	**AVD**	**BVD**	**CVD**
1948	---	---	---	---	---	---	---	---	---	---	---	---
1949	---	---	---	---	---	---	---	---	---	---	---	---
1950	---	---	---	---	---	---	---	---	---	---	---	---
1951	---	---	---	**ADB**	---	**CDB**	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 1-18E - 1935-51 - tall],
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